Author and Title Index

Each article appearing in TAXES—THE TAX MAGAZINE in 2003 is indexed below by author and title. Features such as Corporate Tax Watch (CTW), Family Tax Planning Forum (FTPF), Individuals and Passthrough Entities (IPE), International Tax Watch (ITW), Practical Estate and Financial Planning (PEFP) and Tax Trends (TT) are indexed by the item's title, with the acronym of the feature designation in parentheses.

A

Abandonment Losses on Stock in Light of Code Sec. 1234A. John C. Zimmerman. Dec. p. 33.
Alltizer, Richard L. and Jeffrey J. Bryant. Considerations Affecting the After-Tax Cost of Business Expansion. Nov. p. 37.
Alternative Minimum Tax—Our Future Flat Tax? (TT). Mark A. Luscombe. Nov. p. 3.
Are Investment Advice Fees Paid by Estates and Trusts Subject to the AGI Two-Percent Floor? Timothy R. Koski. Nov. p. 43.
Axelrod, Lawrence M. and A. Andy Torosyan. Loss Disallowance After *Rite Aid:* Deconstructing "-20." Mar. p. 377.

B

Banoff, Sheldon I. Partner Wars: Tax Planning for Acrimonious Partnership Situations. Mar. p. 87.
Bennett, Debra J. Code Sec. 165(g): Under the Microscope (CTW). Feb. p. 11.
Bennett, Debra J. Corporate Transactions and Partnerships: An Uneasy Mix (CTW). Apr. p. 13.
Bennett, Debra J. Current Developments in Attribute Reduction (CTW). Oct. p. 9.
Bennett, Debra J. *Dow Chemical:* The Formula for Economic Substance (CTW). Aug. p. 13.
Bennett, Debra J. Final Tax Shelter Regulations: A Summary of Significant Changes (The) (CTW). June. p. 7
Bennett, Debra J. "To Be or Not to Be, That is the Question": Disregarded Entities and Debt Modification (CTW). Dec. p. 9.
Berkowitz, Arthur L. Have We Turned the Corner on Tax Ethics? June. p. 41.
Boeing Co.: The Supreme Court Interprets the R&D Apportionment Regulations (ITW). Gregg D. Lemein and John D. McDonald. May. p. 5.
Bowers, Christopher P., Jeffrey P. Cowan, Jr. and Thomas M. Zollo. Transfer Pricing for Services: The Next Wave. Mar. p. 17.
Brigman, Constance L. and Richard W. Harris. Charitable Contributions: Special Deductions Available to Corporations. Apr. p. 41.
Bryant, Jeffrey J. and Richard L. Alltizer. Considerations Affecting the After-Tax Cost of Business Expansion. Nov. p. 37.
Bush 2004 Budget: A Little Crystal Ball Gazing (The) (TT). Mark A. Luscombe. Apr. p. 3.

C

Canellos, Peter C. Guidelines for a Conscientious and Effective Tax Practice. Mar. p. 281.
CCH. Financial and Estate Planning Trends: A Roundtable Discussion by the **CCH** Financial and Estate Planning Advisory Board. Jan. p. 17.
CCH. State Tax Trends—A Roundtable Discussion by the **CCH** State Tax Advisory Board. Apr. p. 19.
CCH. State Tax Trends—A Roundtable Discussion by the **CCH** State Tax Advisory Board. Oct. p. 13.
Cenker, William J. and Albert L. Nagy. Tax Accounting: New Opportunities on the Horizon. June. p. 37
Characterization and Foreign Tax Credit Issues in Certain Post-Closing Integration Transactions (ITW). Gregg D. Lemein and John D. McDonald. Mar. p. 7.
Charitable Contributions: Special Deductions Available to Corporations. Richard W. Harris and Constance L. Brigman. Apr. p. 41.
Clemens, Steven E. and Jeffrey T. Sheffield. Monetization Strategies in Corporate Spin-offs. Mar. p. 287.
Code Sec. 165(g): Under the Microscope (CTW). Debra J. Bennett. Feb. p. 11.
Cohen, Bruce A. and John M. Peterson, Jr. Corporate Inversions: Yesterday, Today and Tomorrow. Mar. p. 161.
Commonly Used Trustee Powers That Could Cause Problems in CRTs and CLTs. George B. Jewell. Oct. p. 43.
Competitive Convergence in the Financial Services Markets. Edward D. Kleinbard. Mar. p. 225.
Compensating for ETI Repeal (TT). Mark A. Luscombe. Sept. p. 3.
Considerations Affecting the After-Tax Cost of Business Expansion. Richard L. Alltizer and Jeffrey J. Bryant. Nov. p. 37.
Constructive Receipt and the Substantial Restrictions Limitation. Leonard G. Weld and Charles E. Price. Aug. p. 45.
Coordination of Tax Incentives Associated with Compliance with the Americans with Disabilities Act. Linda Nelsestuen and Mark Reid. Feb. p. 37.
Corporate Inversions: Yesterday, Today and Tomorrow. John M. Peterson, Jr. and Bruce A. Cohen. Mar. p. 161.
Corporate Transactions and Partnerships: An Uneasy Mix (CTW). Debra J. Bennett. Apr. p. 13.
Cowan, Jeffrey P., Jr., Thomas M. Zollo and Christopher P. Bowers. Transfer Pricing for Services: The Next Wave. Mar. p. 17.
Cross-Border Outsourcing: U.S. International Tax Pitfalls, Pratfalls and Opportunities. Anthony C. Infanti. Sept. p. 19
Cuff, Terence Floyd. Indebtedness of a Disregarded Entity. Mar. p. 303.
Current Developments in Attribute Reduction (CTW). Debra J. Bennett. Oct. p. 9.

D

Defective Grantor Trust Sales of Family Limited Partnership Units and Defined Value Gifting: The Evolution and Decline of the Techniques (PEFP). Steven A. Horowitz. Oct. p. 7.
Doering, James A. Final Disclosure and List Maintenance Tax Shelter Regulations (The). May. p. 31.
Does *Costanza Est.* Signal the Re-Birth or the Death of the SCIN As an Estate Planning Technique? (PEFP). Steven A. Horowitz. Apr. p. 9.
Dow Chemical: The Formula for Economic Substance (CTW). Debra J. Bennett. Aug. p. 13.

E

Economic Substance Doctrine: A Double-Edged Sword (The). Tina Steward Quinn and Kortney White. July. p. 27.

EGTRRA's Changes to the State Death Tax Credit: Good News for Some Estates, Bad News for Some States. David Keene and Marcia K. Fujimoto. Nov. p. 23.

Elliott, William P. and Thomas A. Gavin. Revisiting the Traditional Private Annuity Transaction. Aug. p. 25.

Establishing and Defending Intercompany Transfer Prices for Goods, Services and Intangibles in Brazil, Canada, France, Germany, Japan, Mexico and the United Kingdom. A Roundtable Discussion. Mar. p. 39.

Establishment of a Bright-Line Test for Gifts of Appreciated Property (The). Pamela C. Smith. Sept. p. 47.

Estate Planning for Family Wealth Transfers. David Joy, Jo Lynne Koehn and Janice Klimek. Jan. p. 59.

Estate Tax Planning Implications After the 2002 Mid-Term Elections. Philip J. Harmelink and William M. VanDenburgh. Jan. p. 53.

Ethical Responsibilities to Ensure Compliance with Tax Laws and Fairness in Tax Administration. B. John Williams, Jr. Mar. p. 81.

F

Family Limited Partnerships in Strangi II, Kimbell and McCord: An Idea Whose Time Has Come and Gone? (PEFP). Steven A. Horowitz. Aug. p. 8.

Family Partnerships and Code Sec. 2036—Judicial Activism Targets Family Entities. David L. Keligian. Sept. p. 35.

Fellows, James A. and Michael A. Yuhas. Stock Redemptions, Attribution Rules and Related Parties: The Tax Maze for Estates and Trusts. Feb. p. 25.

Final Code Sec. 755 Regulations Provide Much-Needed Guidance for Determining the Value of a Partnership's Code Sec. 197 Intangibles (IPE). Susan Kalinka. Nov. p. 13.

Final Disclosure and List Maintenance Tax Shelter Regulations (The). James A. Doering. May. p. 31.

Final Tax Shelter Regulations: A Summary of Significant Changes (The) (CTW). Debra J. Bennett. June. p. 7.

Financial and Estate Planning Trends: A Roundtable Discussion by the **CCH** Financial and Estate Planning Advisory Board. **CCH**. Jan. p. 17.

Finding the Gold Nuggets in Partnership Holding Periods. Glen E. Goold and Steven R. Schneider. Feb. p. 47.

Flinn, Ronald E. Home Office Deduction for Employees: Interaction of the Principal Place of Business Test and the Convenience of the Employer Test. Aug. p. 35.

From Storefronts to Servers to Service Providers: Stretching the Permanent Establishment Definition to Accommodate New Business Models. Sandra P. McGill and Lowell D. Yoder. Mar. p. 141.

Fujimoto, Marcia K. and David Keene. EGTRRA's Changes to the State Death Tax Credit: Good News for Some Estates, Bad News for Some States. Nov. p. 23.

G

Gavin, Thomas A. and William P. Elliott. Revisiting the Traditional Private Annuity Transaction. Aug. p. 25.

Goold, Glen E. and Steven R. Schneider. Finding the Gold Nuggets in Partnership Holding Periods. Feb. p. 47.

Guidelines for a Conscientious and Effective Tax Practice. Peter C. Canellos. Mar. p. 281.

H

Harmelink, Philip J. and William M. VanDenburgh. Estate Tax Planning Implications After the 2002 Mid-Term Elections. Jan. p. 53.

Harris, Richard W. and Constance L. Brigman. Charitable Contributions: Special Deductions Available to Corporations. Apr. p. 41.

Have We Turned the Corner on Tax Ethics? Arthur L. Berkowitz. June. p. 41.

Hobbs, Edward L. and Theresa J. Hrncir. New Tax Legislation Presents Opportunities for Small Business. Dec. p. 19.

Home Office Deduction for Employees: Interaction of the Principal Place of Business Test and the Convenience of the Employer Test. Ronald E. Flinn. Aug. p. 35.

Horowitz, Steven A. Defective Grantor Trust Sales of Family Limited Partnership Units and Defined Value Gifting: The Evolution and Decline of the Techniques (PEFP). Oct. p. 7.

Horowitz, Steven A. Does *Costanza Est.* Signal the Re-Birth or the Death of the SCIN As an Estate Planning Technique? (PEFP). Apr. p. 9.

Horowitz, Steven A. Family Limited Partnerships in *Strangi II, Kimbell* and *McCord:* An Idea Whose Time Has Come and Gone? (PEFP). Aug. p. 8.

Horowitz, Steven A. Recent Developments in Tax Planning with Life Insurance—A Year-End Update at the End of a Tumultuous Year (PEFP). Feb. p. 7.

How Significant Is IRS COLI Loss in Dow Chemical? (TT). Mark Luscombe. June. p. 3.

Hrncir, Theresa J. and Edward L. Hobbs. New Tax Legislation Presents Opportunities for Small Business. Dec. p. 19.

I

IRS Audits Get New LIFE. Larry R. Langdon. Mar. p. 279.

In re Albright: Bankruptcy Court Decision Portends Problems for Single-Member LLCs (IPE). Susan Kalinka. July. p. 15.

Indebtedness of a Disregarded Entity. Terence Floyd Cuff. Mar. p. 303.

Infanti, Anthony C. Cross-Border Outsourcing: U.S. International Tax Pitfalls, Pratfalls and Opportunities. Sept. p. 19.

Interest Apportionment Rules Can Double-Count Foreign Source Assets in Certain Joint Venture Transactions (ITW). Gregg D. Lemein and John D. McDonald. Sept. p. 5.

Is There a Privilege for Tax Advice? (TT). Mark A. Luscombe. Oct. p. 3.

J

Jewell, George B. Commonly Used Trustee Powers That Could Cause Problems in CRTs and CLTs. Oct. p. 43.

Johnson, Heather L. and Reginald Mombrun. Loss Disallowance Post-*Rite Aid:* The IRS and Treasury Revisit the Treatment of Subsidiary Stock Losses. May. p. 21.

Jointly Owned Rental Real Property: Tenants in Common or Separate Entity? Larry Witner. Aug. p. 49.

Joy, David and Jeffrey A. Robinson. Use of Net Operating Loss Carryforwards of New Members of a Consolidated Group. Dec. p. 25.

Joy, David, Jo Lynne Koehn and Janice Klimek. Estate Planning for Family Wealth Transfers. Jan. p. 59.

Judgments and Settlements: A Return to Consistent Taxation. Edward J. Schnee. June. p. 19.

©2003 CCH INCORPORATED

K

Kalinka, Susan. Final Code Sec. 755 Regulations Provide Much-Needed Guidance for Determining the Value of a Partnership's Code Sec. 197 Intangibles (IPE). Nov. p. 13.

Kalinka, Susan. *In re Albright:* Bankruptcy Court Decision Portends Problems for Single-Member LLCs (IPE). July. p. 15.

Kalinka, Susan. LTR 200241031 Suggests Planning Opportunities Under Code Sec. 1031 for Lessors of Personal Property Using Like-Kind Exchanges (IPE). Jan. p. 9.

Kalinka, Susan. Proposed Revenue Procedure May Offer More Opportunities for Deferral for Accrual Method Taxpayers (IPE). May. p. 13.

Kalinka, Susan. Rev. Rul. 2003-56 Allows Deferred Netting of Liabilities in Partnership Deferred Like-Kind Exchanges (IPE). Sept. p. 9.

Karmazin Settled: Taxpayer in Brick House Unscathed, but Wolf Reported to Be on Prowl for Houses Made of Straw (FTPF). Robert S. Keebler. Dec. p. 5.

Keebler, Robert S. *Karmazin* Settled: Taxpayer in Brick House Unscathed, but Wolf Reported to Be on Prowl for Houses Made of Straw (FTPF). Dec. p. 5.

Keebler, Robert S. Larger the Island of Knowledge, the Longer the Shoreline of Wonder (The) (FTPF). Apr. p. 5.

Keebler, Robert S. Real Estate and Individual Retirement Accounts (FTPF). Oct. p. 5.

Keebler, Robert S. Rev. Rul. 2002-62: Beware of the IRS Bearing Gifts (FTPF). Feb. p. 5.

Keebler, Robert S. Roth Segregation Conversion Strategy (FTPF). June. p. 5

Keene, David and Marcia K. Fujimoto. EGTRRA's Changes to the State Death Tax Credit: Good News for Some Estates, Bad News for Some States. Nov. p. 23.

Keligian, David L. Family Partnerships and Code Sec. 2036—Judicial Activism Targets Family Entities. Sept. p. 35.

Kleinbard, Edward D. Competitive Convergence in the Financial Services Markets. Mar. p. 225.

Klimek, Janice, David Joy and Jo Lynne Koehn. Estate Planning for Family Wealth Transfers. Jan. p. 59.

Koehn, Jo Lynne, David Joy and Janice Klimek. Estate Planning for Family Wealth Transfers. Jan. p. 59.

Koski, Timothy R. Are Investment Advice Fees Paid by Estates and Trusts Subject to the AGI Two-Percent Floor? Nov. p. 43.

Krumwiede, Tim and Kathy Simons. Tax Benefits of Home Ownership. July. p. 37.

L

Langdon, Larry R. IRS Audits Get New LIFE. Mar. p. 279.

Larger the Island of Knowledge, the Longer the Shoreline of Wonder (The) (FTPF). Robert S. Keebler. Apr. p. 5.

Lemein, Gregg D. and John D. McDonald. *Boeing Co.*: The Supreme Court Interprets the R&D Apportionment Regulations (ITW). May. p. 5.

Lemein, Gregg D. and John D. McDonald. Characterization and Foreign Tax Credit Issues in Certain Post-Closing Integration Transactions (ITW). Mar. p. 7.

Lemein, Gregg D. and John D. McDonald. Interest Apportionment Rules Can Double-Count Foreign Source Assets in Certain Joint Venture Transactions (ITW). Sept. p. 5.

Lemein, Gregg D. and John D. McDonald. Notice 2003-46: The Extraordinary Transaction Regulations Are Withdrawn (ITW). Nov. p. 5.

Lemein, Gregg D. and John D. McDonald. Rolling with the Changes: The IRS Provides Guidance on Transition Rule for 10/50 Basket Credits (ITW). July. p. 5.

Lemein, Gregg D. and John D. McDonald. To File or Not to File: The Interaction of Code Sec. 367(a) and Code Sec. 304 (ITW). Jan. p. 5.

Loss Disallowance After *Rite Aid:* Deconstructing "-20." Lawrence M. Axelrod and A. Andy Torosyan. Mar. p. 377.

Loss Disallowance Post-*Rite Aid:* The IRS and Treasury Revisit the Treatment of Subsidiary Stock Losses. Reginald Mombrun and Heather L. Johnson. May. p. 21.

LTR 200241031 Suggests Planning Opportunities Under Code Sec. 1031 for Lessors of Personal Property Using Like-Kind Exchanges (IPE). Susan Kalinka. Jan. p. 9.

Luscombe, Mark A. Alternative Minimum Tax—Our Future Flat Tax? (TT). Nov. p. 3.

Luscombe, Mark A. Bush 2004 Budget: A Little Crystal Ball Gazing (The) (TT). Apr. p. 3.

Luscombe, Mark A. Compensating for ETI Repeal (TT). Sept. p. 3.

Luscombe, Mark A. How Significant Is IRS COLI Loss in *Dow Chemical?* (TT). June. p. 3.

Luscombe, Mark A. Is There a Privilege for Tax Advice? (TT). Oct. p. 3.

Luscombe, Mark A. Military Tax Relief Clears Congress (TT). Dec. p. 3.

Luscombe, Mark A. New Partnership Noncompensatory Option Regulations (TT). Mar. p. 5.

Luscombe, Mark A. Preparing for the New 2003 Form 1040 Schedule D (TT). Aug. p. 3.

Luscombe, Mark A. President Bush's Proposed Dividend Exclusion Charts New Ground (TT). Feb. 3.

Luscombe, Mark A. Protecting Retirement Assets from Rapid Distribution on Death (TT). Jan. p. 3.

Luscombe, Mark A. Suddenly, What Constitutes a Dividend Makes a Great Deal of Difference (TT). July. p. 3.

Luscombe, Mark A. Tax Legislation to Watch (TT). May. p. 3.

M

Maydew, Gary L. Recent Developments in Agribusiness Taxation. Feb. 43.

McDonald, John D. and Gregg D. Lemein. *Boeing Co.*: The Supreme Court Interprets the R&D Apportionment Regulations (ITW). May. p. 5.

McDonald, John D. and Gregg D. Lemein. Characterization and Foreign Tax Credit Issues in Certain Post-Closing Integration Transactions (ITW). Mar. p. 7.

McDonald, John D. and Gregg D. Lemein. Interest Apportionment Rules Can Double-Count Foreign Source Assets in Certain Joint Venture Transactions (ITW). Sept. p. 5.

McDonald, John D. and Gregg D. Lemein. Notice 2003-46: The Extraordinary Transaction Regulations Are Withdrawn (ITW). Nov. p. 5.

McDonald, John D. and Gregg D. Lemein. Rolling with the Changes: The IRS Provides Guidance on Transition Rule for 10/50 Basket Credits (ITW). July. p. 5.

McDonald, John D. and Gregg D. Lemein. To File or Not to File: The Interaction of Code Sec. 367(a) and Code Sec. 304 (ITW). Jan. p. 5.

McGill, Sandra P. and Lowell D. Yoder. From Storefronts to Servers to Service Providers: Stretching the Permanent Establishment Definition to Accommodate New Business Models. Mar. p. 141.

McGilsky, Debra Ertel. Optimizing the Use of Deductions and Credits to Minimize the Cost of Higher Education. June. p. 27.

Mendelson, Sharon C. and Lewis R. Steinberg. Use of Partnerships and Disregarded Entities by U.S. Corporations (The). Mar. p. 261.

Military Tax Relief Clears Congress (TT). Mark A. Luscombe. Dec. p. 3.
Monetization Strategies in Corporate Spin-offs. Jeffrey T. Sheffield and Steven E. Clemens. Mar. p. 287.
Mombrun, Reginald and Heather L. Johnson. Loss Disallowance Post-*Rite Aid*: The IRS and Treasury Revisit the Treatment of Subsidiary Stock Losses. May. p. 21.

N

Nagy, Albert L. and William J. Cenker. Tax Accounting: New Opportunities on the Horizon. June. p. 37.
Nelsestuen, Linda and Mark Reid. Coordination of Tax Incentives Associated with Compliance with the Americans with Disabilities Act. Feb. p. 37.
New Partnership Noncompensatory Option Regulations (TT). Mark A. Luscombe. Mar. p. 5.
New Tax Legislation Presents Opportunities for Small Business. Edward L. Hobbs and Theresa J. Hrncir. Dec. p. 19.
Notice 2003-46: The Extraordinary Transaction Regulations Are Withdrawn (ITW). Gregg D. Lemein and John D. McDonald. Nov. p. 5.

O

Optimizing the Use of Deductions and Credits to Minimize the Cost of Higher Education. Debra Ertel McGilsky. June. p. 27.

P

Partner Wars: Tax Planning for Acrimonious Partnership Situations. Sheldon I. Banoff. Mar. p. 87.
Peterson, John M., Jr. and Bruce A. Cohen. Corporate Inversions: Yesterday, Today and Tomorrow. Mar. p. 161.
Preparing for the New 2003 Form 1040 Schedule D (TT). Mark A. Luscombe. Aug. p. 3.
President Bush's Proposed Dividend Exclusion Charts New Ground (TT). Mark A. Luscombe. Feb. p. 3.
Price, Camille and Mark A. Turner. Qualifying Computer Software for the Research Tax Credit. Oct. p. 37.
Price, Charles E. and Leonard G. Weld. Constructive Receipt and the Substantial Restrictions Limitation. Leonard G. Weld and Charles E. Price. Aug. p. 45.
Proposed Revenue Procedure May Offer More Opportunities for Deferral for Accrual Method Taxpayers (IPE). Susan Kalinka. May. p. 13.
Protecting Retirement Assets from Rapid Distribution on Death (TT). Mark A. Luscombe. Jan. p. 3.

Q

Qualifying Computer Software for the Research Tax Credit. Mark A. Turner and Camille Price. Oct. p. 37.
Quinn, Tina Steward and Kortney White. Economic Substance Doctrine: A Double-Edged Sword (The). July. p. 27.

R

Real Estate and Individual Retirement Accounts (FTPF). Robert S. Keebler. Oct. p. 5.
Recent Developments in Agribusiness Taxation. Gary L. Maydew. Feb. p. 43.
Recent Developments in Tax Planning with Life Insurance—A Year-End Update at the End of a Tumultuous Year (PEFP). Steven A. Horowitz. Feb. p. 7.
Reichert, Charles J. Sale or Exchange of Principal Residence. Apr. p. 49.
Reid, Mark and Linda Nelsestuen. Coordination of Tax Incentives Associated with Compliance with the Americans with Disabilities Act. Feb. p. 37.
Rev. Rul. 2003-56 Allows Deferred Netting of Liabilities in Partnership Deferred Like-Kind Exchanges (IPE). Susan Kalinka. Sept. p. 9.
Rev. Rul. 2002-62: Beware of the IRS Bearing Gifts (FTPF). Robert S. Keebler. Feb. p. 5.
Revisiting the Traditional Private Annuity Transaction. William P. Elliott and Thomas A. Gavin. Aug. p. 25.
Robinson, Jeffrey A. and David Joy. Use of Net Operating Loss Carryforwards of New Members of a Consolidated Group. Dec. p. 25.
Rolling with the Changes: The IRS Provides Guidance on Transition Rule for 10/50 Basket Credits (ITW). Gregg D. Lemein and John D. McDonald. July. p. 5.
Roth Segregation Conversion Strategy (FTPF). Robert S. Keebler. June. p. 5.

S

Sale or Exchange of Principal Residence. Charles J. Reichert. Apr. p. 49.
Schnee, Edward J. Judgments and Settlements: A Return to Consistent Taxation. June. p. 19.
Schneider, Steven R. and Glen E. Goold. Finding the Gold Nuggets in Partnership Holding Periods. Feb. p. 47.
Sheffield, Jeffrey T. and Steven E. Clemens. Monetization Strategies in Corporate Spin-offs. Mar. p. 287.
Simons, Kathy and Tim Krumwiede. Tax Benefits of Home Ownership. July. p. 37.
Smith, Pamela C. Establishment of a Bright-Line Test for Gifts of Appreciated Property (The). Sept. p. 47.
State Tax Trends; A Roundtable Discussion by the **CCH** State Tax Advisory Board. **CCH**. Apr. p. 19.
State Tax Trends: A Roundtable Discussion by the **CCH** State Tax Advisory Board. **CCH**. Oct. p. 13.
Steinberg, Lewis R. and Sharon C. Mendelson. Use of Partnerships and Disregarded Entities by U.S. Corporations (The). Mar. p. 261.
Stock Redemptions, Attribution Rules and Related Parties: The Tax Maze for Estates and Trusts. Michael A. Yuhas and James A. Fellows. Feb. p. 25.
Suddenly, What Constitutes a Dividend Makes a Great Deal of Difference (TT). Mark A. Luscombe. July. p. 3.

T

2003 Tax Act Sparks a Renaissance in NUA Planning (The) (FTPF). Robert S. Keebler. Aug. p. 5.
Tax Accounting: New Opportunities on the Horizon. William J. Cenker and Albert L. Nagy. June. p. 37.

©2003 CCH INCORPORATED

Tax Benefits of Home Ownership. Tim Krumwiede and Kathy Simons. July. p. 37.
Tax Legislation to Watch (TT). Mark A. Luscombe. May. p. 3.
Taxation of the Seller in a Multi-Year Sale or Exchange. Robert R. Wootton. Mar. p. 191.
"To Be or Not to Be, That is the Question": Disregarded Entities and Debt Modification (CTW). Debra J. Bennett. Dec. p. 9.
To File or Not to File: The Interaction of Code Sec. 367(a) and Code Sec. 304 (ITW). Gregg D. Lemein and John D. McDonald. Jan. p. 5.
Torosyan, A. Andy and Lawrence M. Axelrod. Loss Disallowance After *Rite Aid:* Deconstructing "-20". Mar. p. 377.
Transfer Pricing for Services: The Next Wave. Thomas M. Zollo, Christopher P. Bowers and Jeffrey P. Cowan, Jr. Mar. p. 17.
Turner, Mark A. and Camille Price. Qualifying Computer Software for the Research Tax Credit. Oct. p. 37.

U

Use of Net Operating Loss Carryforwards of New Members of a Consolidated Group. David Joy and Jeffrey A. Robinson. Dec. p. 25.
Use of Partnerships and Disregarded Entities by U.S. Corporations (The). Lewis R. Steinberg and Sharon C. Mendelson. Mar. p. 261.

V

VanDenburgh, William M. and Philip J. Harmelink. Estate Tax Planning Implications After the 2002 Mid-Term Elections. Jan. p. 53.

W

Weld, Leonard G. and Charles E. Price. Constructive Receipt and the Substantial Restrictions Limitation. Aug. p. 45.
White, Kortney and Tina Steward Quinn. Economic Substance Doctrine: A Double-Edged Sword (The). July. p. 27.
Williams, B. John, Jr. Ethical Responsibilities to Ensure Compliance with Tax Laws and Fairness in Tax Administration. Mar. p. 81.
Witner, Larry. Jointly Owned Rental Real Property: Tenants in Common or Separate Entity? Aug. p. 49.
Wootton, Robert R. Taxation of the Seller in a Multi-Year Sale or Exchange. Mar. p. 191.

Y

Yoder, Lowell D. and Sandra P. McGill. From Storefronts to Servers to Service Providers: Stretching the Permanent Establishment Definition to Accommodate New Business Models. Mar. p. 141.
Yuhas, Michael A. and James A. Fellows. Stock Redemptions, Attribution Rules and Related Parties: The Tax Maze for Estates and Trusts. Feb. p. 25.

Z

Zimmerman, John C. Abandonment Losses on Stock in Light of Code Sec. 1234A. Dec. p. 33.
Zollo, Thomas M., Christopher P. Bowers and Jeffrey P. Cowan, Jr. Transfer Pricing for Services: The Next Wave. Mar. p. 17.

Subject Index

Each article appearing in TAXES—THE TAX MAGAZINE in 2003 is indexed below by author and title. Features such as Corporate Tax Watch (CTW), Family Tax Planning Forum (FTPF), Individuals and Passthrough Entities (IPE), International Tax Watch (ITW), Practical Estate and Financial Planning (PEFP) and Tax Trends (TT) are indexed by the item's title, with the acronym of the feature designation in parentheses.

Agribusiness

Recent Developments in Agribusiness Taxation. Gary L. Maydew. Feb. p. 43.

Alternative Minimum Tax

Alternative Minimum Tax—Our Future Flat Tax? (TT). Mark A. Luscombe. Nov. p. 3.

Capital Gains

Preparing for the New 2003 Form 1040 Schedule D (TT). Mark A. Luscombe. Aug. p. 3.
Suddenly, What Constitutes a Dividend Makes a Great Deal of Difference (TT). Mark A. Luscombe. July. p. 3.

Charitable Contributions

Charitable Contributions: Special Deductions Available to Corporations. Richard W. Harris and Constance L. Brigman. Apr. p. 41.

Corporate Transactions

Abandonment Losses on Stock in Light of Code Sec. 1234A. John C. Zimmerman. Dec. p. 33.
Code Sec. 165(g): Under the Microscope (CTW). Debra J. Bennett. Feb. p. 11.
Corporate Inversions: Yesterday, Today and Tomorrow. John M. Peterson, Jr. and Bruce A. Cohen. Mar. p. 161.
Corporate Transactions and Partnerships: An Uneasy Mix (CTW). Debra J. Bennett. Apr. p. 13.
Cross-Border Outsourcing: U.S. International Tax Pitfalls, Pratfalls and Opportunities. Anthony C. Infanti. Sept. p. 19.
Current Developments in Attribute Reduction (CTW). Debra J. Bennett. Oct. p. 9.
Indebtedness of a Disregarded Entity. Terence Floyd Cuff. Mar. p. 303.
Loss Disallowance After *Rite Aid:* Deconstructing "-20." Lawrence M. Axelrod and A. Andy Torosyan. Mar. p. 377.
Loss Disallowance Post-*Rite Aid:* The IRS and Treasury Revisit the Treatment of Subsidiary Stock Losses. Reginald Mombrun and Heather L. Johnson. May. p. 21.

Monetization Strategies in Corporate Spin-offs. Jeffrey T. Sheffield and Steven E. Clemens. Mar. p. 287.
"To Be or Not to Be, That is the Question": Disregarded Entities and Debt Modification (CTW). Debra J. Bennett. Dec. p. 9.
Use of Net Operating Loss Carryforwards of New Members of a Consolidated Group. David Joy and Jeffrey A. Robinson. Dec. p. 25.
Use of Partnerships and Disregarded Entities by U.S. Corporations (The). Lewis R. Steinberg and Sharon C. Mendelson. Mar. p. 261.

Economic Substance

Dow Chemical: The Formula for Economic Substance (CTW). Debra J. Bennett. Aug. p. 13.
Economic Substance Doctrine: A Double-Edged Sword (The). Tina Steward Quinn and Kortney White. July. p. 27.

Education Credits

Optimizing the Use of Deductions and Credits to Minimize the Cost of Higher Education. Debra Ertel McGilsky. June. p. 27.

Estate Planning

Commonly Used Trustee Powers That Could Cause Problems in CRTs and CLTs. George B. Jewell. Oct. p. 43.
Defective Grantor Trust Sales of Family Limited Partnership Units and Defined Value Gifting: The Evolution and Decline of the Techniques (PEFP). Steven A. Horowitz. Oct. p. 7.
Does *Costanza Est.* Signal the Re-Birth or the Death of the SCIN As an Estate Planning Technique? (PEFP). Steven A. Horowitz. Apr. p. 9.
EGTRRA's Changes to the State Death Tax Credit: Good News for Some Estates, Bad News for Some States. David Keene and Marcia K. Fujimoto. Nov. p. 23.
Estate Planning for Family Wealth Transfers. David Joy, Jo Lynne Koehn and Janice Klimek. Jan. p. 59.
Estate Tax Planning Implications After the 2002 Mid-Term Elections. Philip J. Harmelink and William M. VanDenburgh. Jan. p. 53.
Financial and Estate Planning Trends: A Roundtable Discussion by the **CCH** Financial and Estate Planning Advisory Board. **CCH**. Jan. p. 17.
Karmazin Settled: Taxpayer in Brick House Unscathed, but Wolf Reported to Be on Prowl for Houses Made of Straw (FTPF). Robert S. Keebler. Dec. p. 5.
Stock Redemptions, Attribution Rules and Related Parties: The Tax Maze for Estates and Trusts. Michael A. Yuhas and James A. Fellows. Feb. p. 25.

Ethical Responsibilities

Ethical Responsibilities to Ensure Compliance with Tax Laws and Fairness in Tax Administration. B. John Williams, Jr. Mar. p. 81.
Guidelines for a Conscientious and Effective Tax Practice. Peter C. Canellos. Mar. p. 281.
Have We Turned the Corner on Tax Ethics? Arthur L. Berkowitz. June. p. 41.

Family Limited Partnership

Family Limited Partnerships in *Strangi II, Kimbell* and *McCord*: An Idea Whose Time Has Come and Gone? (PEFP). Steven A. Horowitz. Aug. p. 8.
Family Partnerships and Code Sec. 2036—Judicial Activism Targets Family Entities. David L. Keligian. Sept. p. 35.

Financial Instruments

Competitive Convergence in the Financial Services Markets. Edward D. Kleinbard. Mar. p. 225.

Financial Planning

Financial and Estate Planning Trends: A Roundtable Discussion by the **CCH** Financial and Estate Planning Advisory Board. **CCH**. Jan. p. 17.
Karmazin Settled: Taxpayer in Brick House Unscathed, but Wolf Reported to Be on Prowl for Houses Made of Straw (FTPF). Robert S. Keebler. Dec. p. 5.
Larger the Island of Knowledge, the Longer the Shoreline of Wonder (The) (FTPF). Robert S. Keebler. Apr. p. 5.
Real Estate and Individual Retirement Accounts (FTPF). Robert S. Keebler. Oct. p. 5.
Rev. Rul. 2002-62: Beware of the IRS Bearing Gifts (FTPF). Robert S. Keebler. Feb. p. 5.
Revisiting the Traditional Private Annuity Transaction. William P. Elliott and Thomas A. Gavin. Aug. p. 25.
Roth Segregation Conversion Strategy (FTPF). Robert S. Keebler. June. p. 5

Gifts

Establishment of a Bright-Line Test for Gifts of Appreciated Property (The). Pamela C. Smith. Sept. p. 47.

Gross Income, Exclusions & Deductions

Considerations Affecting the After-Tax Cost of Business Expansion. Richard L. Alltizer and Jeffrey J. Bryant. Nov. p. 37.
Constructive Receipt and the Substantial Restrictions Limitation. Leonard G. Weld and Charles E. Price. Aug. p. 45.
Coordination of Tax Incentives Associated with Compliance with the Americans with Disabilities Act. Linda Nelsestuen and Mark Reid. Feb. p. 37.
Home Office Deduction for Employees: Interaction of the Principal Place of Business Test and the Convenience of the Employer Test. Ronald E. Flinn. Aug. p. 35.
Judgments and Settlements: A Return to Consistent Taxation. Edward J. Schnee. June. p. 19.
Optimizing the Use of Deductions and Credits to Minimize the Cost of Higher Education. Debra Ertel McGilsky. June. p. 27.
Qualifying Computer Software for the Research Tax Credit. Mark A. Turner and Camille Price. Oct. p. 37.
Tax Benefits of Home Ownership. Tim Krumwiede and Kathy Simons. July. p. 37.

Insurance

How Significant Is IRS COLI Loss in *Dow Chemical*? (TT). Mark A. Luscombe. June. p. 3.
Recent Developments in Tax Planning with Life Insurance—A Year-End Update at the End of a Tumultuous Year (PEFP). Steven A. Horowitz. Feb. p. 7.

Intangibles

Tax Accounting: New Opportunities on the Horizon. William J. Cenker and Albert L. Nagy. June. p. 37.

International Tax

Boeing Co.: The Supreme Court Interprets the R&D Apportionment Regulations (ITW). Gregg D. Lemein and John D. McDonald. May. p. 5.
Characterization and Foreign Tax Credit Issues in Certain Post-Closing Integration Transactions (ITW). Gregg D. Lemein and John D. McDonald. Mar. p. 7.
Interest Apportionment Rules Can Double-Count Foreign Source Assets in Certain Joint Venture Transactions (ITW). Gregg D. Lemein and John D. McDonald. Sept. p. 5.

©2003 CCH INCORPORATED

Notice 2003-46: The Extraordinary Transaction Regulations Are Withdrawn (ITW). Gregg D. Lemein and John D. McDonald. Nov. p. 5.
To File or Not to File: The Interaction of Code Sec. 367(a) and Code Sec. 304 (ITW). Gregg D. Lemein and John D. McDonald. Jan. p. 5.

IRS Proceedings

IRS Audits Get New LIFE. Larry R. Langdon. Mar. p. 279.
Proposed Revenue Procedure May Offer More Opportunities for Deferral for Accrual Method Taxpayers (IPE). Susan Kalinka. May. p. 13.
Rolling with the Changes: The IRS Provides Guidance on Transition Rule for 10/50 Basket Credits (ITW). Gregg D. Lemein and John D. McDonald. July. p. 5.

Legislation

2003 Tax Act Sparks a Renaissance in NUA Planning (The) (FTPF). Robert S. Keebler. Aug. p. 5.
Bush 2004 Budget: A Little Crystal Ball Gazing (The) (TT). Mark A. Luscombe. Apr. p. 3.
Compensating for ETI Repeal (TT). Mark A. Luscombe. Sept. p. 3.
Military Tax Relief Clears Congress (TT). Mark A. Luscombe. Dec. p. 3.
New Tax Legislation Presents Opportunities for Small Business. Edward L. Hobbs and Theresa J. Hrncir. Dec. p. 19.
President Bush's Proposed Dividend Exclusion Charts New Ground (TT). Mark A. Luscombe. Feb. p. 3.
Tax Legislation to Watch (TT). Mark A. Luscombe. May. p. 3.

Limited Liability Company

In re Albright: Bankruptcy Court Decision Portends Problems for Single-Member LLCs (IPE). Susan Kalinka. July. p. 15.

Partnership

Final Code Sec. 755 Regulations Provide Much-Needed Guidance for Determining the Value of a Partnership's Code Sec. 197 Intangibles (IPE). Susan Kalinka. Nov. p. 13.
Finding the Gold Nuggets in Partnership Holding Periods. Glen E. Goold and Steven R. Schneider. Feb. p. 47.
New Partnership Noncompensatory Option Regulations (TT). Mark A. Luscombe. Mar. p. 5.
Partner Wars: Tax Planning for Acrimonious Partnership Situations. Sheldon I. Banoff. Mar. p. 87.
Rev. Rul. 2003-56 Allows Deferred Netting of Liabilities in Partnership Deferred Like-Kind Exchanges (IPE). Susan Kalinka. Sept. p. 9.

Permanent Establishment

From Storefronts to Servers to Service Providers: Stretching the Permanent Establishment Definition to Accommodate New Business Models. Sandra P. McGill and Lowell D. Yoder. Mar. p. 141.

Privilege

Is There a Privilege for Tax Advice? (TT). Mark A. Luscombe. Oct. p. 3.

Real Estate Transactions

Jointly Owned Rental Real Property: Tenants in Common or Separate Entity? Larry Witner. Aug. p. 49.
Real Estate and Individual Retirement Accounts (FTPF). Robert S. Keebler. Oct. p. 5.

Research Activities Credit

Boeing Co.: The Supreme Court Interprets the R&D Apportionment Regulations (ITW). Gregg D. Lemein and John D. McDonald. May. p. 5.

Retirement Planning

Protecting Retirement Assets from Rapid Distribution on Death (TT). Mark A. Luscombe. Jan. p. 3.
Roth Segregation Conversion Strategy (FTPF). Robert S. Keebler. June. p. 5.

Sale or Exchange

LTR 200241031 Suggests Planning Opportunities Under Code Sec. 1031 for Lessors of Personal Property Using Like-Kind Exchanges (IPE). Susan Kalinka. Jan. p. 9.
Sale or Exchange of Principal Residence. Charles J. Reichert. Apr. p. 49.
Taxation of the Seller in a Multi-Year Sale or Exchange. Robert R. Wootton. Mar. p. 191.

State Tax

State Tax Trends; A Roundtable Discussion by the **CCH** State Tax Advisory Board. **CCH**. Apr. p. 19.
State Tax Trends: A Roundtable Discussion by the **CCH** State Tax Advisory Board. **CCH**. Oct. p. 13.

Tax Shelters

Final Disclosure and List Maintenance Tax Shelter Regulations (The). James A. Doering. May. p. 31.
Final Tax Shelter Regulations: A Summary of Significant Changes (The) (CTW). Debra J. Bennett. June. p. 7.

Transfer Pricing

Establishing and Defending Intercompany Transfer Prices for Goods, Services and Intangibles in Brazil, Canada, France, Germany, Japan, Mexico and the United Kingdom. A Roundtable Discussion. Mar. p. 39.
Transfer Pricing for Services: The Next Wave. Thomas M. Zollo, Christopher P. Bowers and Jeffrey P. Cowan, Jr. Mar. p. 17.

Trusts

Are Investment Advice Fees Paid by Estates and Trusts Subject to the AGI Two-Percent Floor? Timothy R. Koski. Nov. p. 43.